EDUCATION & RESEARCH BRANCH

OFFICE OF PROPERTY VALUATION

The Ed Letter

VOLUME I, ISSUE 2

MARCH 6, 2009

SPECIAL POINTS OF INTEREST:

- Delinquent Property
 Tax Legislation moves
 to the Senate
- Registration renewal notices back on schedule
- Aircraft ownership data sent electronically to PVA offices
- 2009 Real Estate Exemption list due March 31st
- Designation applications due June 1st

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Delinquent Property Tax Legislative Proposal Moves to the Senate

BY TOM. CRAWFORD

Policy Advisor

In the initial issue of The Ed Letter, an overview of proposed legislation which would affect the process of selling the delinquent property tax bills was provided. Since then, the proposal was officially filed by Representative Arnold Simpson and became known as House Bill 262. As I am writing this, House Bill 262 has been passed by the House Appropriations and Revenue Committee and by the full House of Representatives. The process will now continue in the Senate.



Our coalition of property valuation administrators, county clerks, sheriffs, county attorneys and representatives of third party purchasers continues to hold together and this has helped tremendously in the bill's success in getting through the legislative process thus far. I am very hopeful that with the continued cooperation of all interested parties this legislative proposal will be enacted into law sometime in March of 2009. If that happens major progress in addressing the problems currently being encountered with the delinquent property tax bill sales will have been achieved.

To get a list of the specific details contained in House Bill 262, please see Issue I of The Ed Letter or you may contact me at Tom.Crawford@ky.gov or call (502) 564-8338.

MOTAX Moments

BY KELLIE LANG

MOTAX Section Supervisor

A big "THANK YOU" goes out to all the PVA offices throughout our commonwealth for your patience, understanding, and hard work in 2009. We know too that our "88" reports, requiring you to enter the correct districts, are time-consuming and never-ending, but you have worked them and we thank you for that, also.

Revenue Appreciates

Your Patience

Ighout our commonwealth

We know too that our

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If on that also

Now, we are ready to send the next batch of "88" reports and the response we have received from counties wanting them sent electronically (thirty-five and they are still coming in!) is overwhelming. We greatly appreciate your willingness to receive them this way.

March registration renewal notices were mailed February 13th. The boat registration renewals will be mailed out the middle of March and due by April 30th.

Thank you for all you do in your office in dealing with taxpayers on the phones and at the counter, and thank you for working so well with our county clerks.

As always, if you have any questions or need assistance we are here until 5:30pm Monday through Friday. I hope everyone has a wonderful spring!

This Time It's Personal

BY ALBERT J. BECKER

taxes collected).

Personal Property Tax Section Supervisor

The Personal Property Tax Section recently sent out aircraft ownership data electronically to individual PVA offices. We ask that some contact be made (letter, telephone call, e-mail, etc.) with the individuals listed to obtain a filing for these aircraft on Form 62A500-A. The timely filing of these returns will avoid the application of penalties and interest. It will also result in quicker collections for local taxing jurisdictions and happy sheriffs (who receive commissions from the



We will not be sending documented watercraft information this year. PVAs may want to remind owners of documented boats that filing is required each year by May 15.

We have input tax rates for roughly 80 counties into the OPT system. Late filed returns for 2008 for tangible personal property are currently being billed by this section.



The deadline for submission of the 2009 Real Estate Exemption List is



Please remember to include your totals by exempt category. Please submit to Cherie.mertz@ky.gov or mail to Office of Property Valuation, attn: Cherie Mertz, PO Box 1727, Frankfort, KY 40602.

Classes Approved For Training Credit

Kentucky Real Estate Appraisers Board

Supervisor/Associate Training Course

Appraisal Educators, Inc.

- Nat'l USPAP Update 2008/09 (Course 105A)
- Mortgage Fraud (Course 115)
- USPAP Advisory Opinions 2008/09 (Course 117)

National Association of Independent Fee Appraisers

- Appraising Complex Office Properties
- Appraising Complex Industrial Properties

Dennis Badger & Associates, Inc.

Nat'l USPAP Update 2008/09 (Course 105A)

Skillpath

- How to Become a Better Communicator
- Professional Growth

Track I – all sessions

Track 2 – sessions 2, 3 and 5

MapSync

Intro to ArcView

Maysville Community & Tech College

Managing the Team Through Conflict & Change

Bluegrass Chapter of the Appraisal Institute

- Evaluating Commercial Construction (ECC)
- Evaluating Residential Construction (ERC)

Class Updates/Cancellations

The following classes are full:

IAAO 101, March 23-27

IAAO 400, July 13-17

* IAAO 600, July 27-31

KY 60, Aug. 31-Sept. 3

If you are registered for one of these classes and can no longer attend, please contact Stacy Bush at (502) 564-5118 or stacy.bush@ky.gov immediately.

There are several people on waiting lists for these classes.

The following classes have been cancelled:

* XG Viewer, March 16-17 * XG Viewer, April 22-23

* New to the list



The IAAO Instructor Training Workshop is September 11-13 in Louisville. Participants must have five (5) years experience directly related to the subject matter to be taught.

Please contact Stacy Bush for an application.

Please visit the PVA Network to see the updated and revised Request for Training Credit form. It may now be completed electronically in Word format.



Designation Applications Due June 1st

Anyone who will be eligible to receive their designation by summer conference should submit an application by June 1, 2009. Designation applications are available on the PVA Network. If you are waiting on the results of a class, complete the application and write "pending" beside the class. Submitting your application by June 1 will aid the PVA Budget Committee in its determination of deputy one-time bonuses at either summer or fall conference. In order for deputies to receive their one-time bonus during 2009, they must complete the requirements for designation by June 30, the end of the fiscal year. PVAs and deputies may elect to be awarded their designations at either summer or fall conference. If you have any questions, please contact me at Cindy.Meholovitch@ky.gov.

BY CINDY MEHOLOVITCH

Education Administrative Specialist



Getting to Know...

In our newest section we want to spotlight PVAs and Revenue personnel. We all work together and we believe we should recognize the important work we do. In addition to providing information about themselves and their work, the interviewees were given a list of fun questions from which they could choose a few to answer. In this issue, we meet a long-serving PVA and one of our newest PVAs. Please join us in "Getting to Know..."

Deloris Hader



With 31 years of service Deloris Hatler of Ballard County is our longest serving PVA. Deloris was born in Memphis, TN but has lived in Ballard County most of her life. She and her husband Bobby have been married 49 years. They have

two daughters and four grandchildren.

Before she became PVA, Deloris worked at Baptist Hospital, State Farm Insurance and as a bookkeeper in the sheriff's office. She worked in the PVA office when the tax roll was written by hand.

Deloris tells us that being a PVA is not as easy as it looks. "I have always known that I could not please everyone, but that if I was honest and treated everyone the same...I could always look everyone in the eye and not have things come back to haunt me.

"Thirty-one years ago when I came into office there were only I5 female PVAs. 95 percent of the male PVA's were wonderful, very helpful and included us in the group. However, the other 5 percent thought we should sit back and keep our mouths shut...those of you who know me know that I'm not good at keeping my mouth shut. But I played the docile female for a while. There was one gentleman who told us that it was ok for a woman to be PVA of a small county but a woman could not handle a large county such as his. I am proud to say that a majority of the larger counties now have female PVAs and they do a wonderful job.

"I'm proud of the PVAs who don't care about gender; they want to work as a group. The PVAs have united and are a voice to be reckoned with and respected, as we should have been years ago. This has been accomplished with the remarkable leadership of our officers and the PVAs' hard work which has made this the PVA organization it is today."

Fran Carrico

One of our newest PVAs is Fran Carrico of Washington County. Fran was born in Lebanon, KY and has one stepson, Spencer, who is 11 years old. Before coming to the PVA office Fran was a Development Specialist for the Economic Development Cabinet



working with existing industry and local economic development organizations in a 17 county area. Fran says the most surprising thing she has learned as PVA is how much oversight the state has over the offices.

- **Q** If you could be given a special gift/talent, what would you choose?
- A Magical powers would be awesome!
- Q Do you play an instrument?
- A No
- **Q** Love or Money?
- **A** Love
- **Q** Do you collect anything?
- A I have a few Maker's Mark bottles.
- **Q** Have you ever been snipe hunting?
- A No, we don't have snipes in Washington County. We sent them all to Boyle County. Eddie Tamme hunts for them all the time.
- **Q** If you could have dinner with any three people, living or dead, real or fictitious, who would you choose?
- A Jesus Christ, John F. Kennedy and Mark Twain.
- **Q** What is your favorite movie?
- A Gone With the Wind. I'm a terrible romantic and cry at movies.
- **Q** Love or money?
- A I love money.
- Q Have you ever been snipe hunting?
- A I may look dumb but not that dumb.
- Q Were you ever a Girl Scout?
- A I was a girl scout for two weeks—hated the uniform.

March Schedule of Events

- 3/2-5: KY 40 at the State
 Office Building
- 3/9-12: KY 67 at the State Office Building
- 3/16-19: KY 44 at the State Office Building
- → 3/18-19: XG Viewer at the State Office Building
- ♦ 3/23-27: IAAO 101 at the Drawbridge Inn
- → 3/31: Deadline for the 2009 Real Estate Exemption List

MARCH 2009

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 KY 40	3	4	5	6	7
8	9 KY 67 ——	10	11	12	13	14
15	16 KY 44 —	17	18	19	20	21
22	23 IAAO 101 —	24	XG Viewer-	26	27	28
29	30	31 Deadline for Real Estate Exemption List				

APRIL 2009

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7 Budget/ Quicken	8	9	10 Good Friday	11
12	13 KY 66 —	14	15	16	17	18
Easter	55					
19	20 XG Viewer -	21	22	23	24	25
26	27 IAAO 102 —	28	29	30		

April Schedule of Events

- 4/7: Budget/Quicken at the State Office Building
- 4/10: Good Friday, one-half day holiday
- 4/13-16: KY 66 at the State Office Building
- ◆ 4/20-21: XG Viewer at the State Office Building
- ♦ 4/27-5/1: IAAO 102 at Rough River State Resort Park

Education & Research Branch Office of Property Valuation

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E-mail:<u>stacy.bush@ky.gov</u>

In 1988, the Kentucky General Assembly directed the Revenue Cabinet (now the Department of Revenue) to develop and administer an education program for PVAs, deputy PVAs and Department employees. The Cabinet was also directed, in association with the PVAs, to develop and administer a certification program. Two professional designations, the Certified Kentucky Assessor (CKA) and the Senior Kentucky Assessor (SKA) are available for those who successfully complete a combination of courses offered through the Office of Property Valuation's education program. Since the program began, more than 850 CKA and SKA designations have been awarded.

We're on the Web!
Revenue.ky.gov/PVANetwork